

# **Exhibit 12\_T**

Message

**From:** [Anne Munksgaard /O=CUSTOMS TAX/OU=CUSTOMS TAX/CN=RECIPIENTS/CN=W06164 ]  
**Date:** 17-06-2015 06:44:47  
**Two:** Christian Baden Ekstrand [[HYPERLINK "mailto:christian.ekstrand@skat.dk"]]; Lill Helene Drost [[HYPERLINK "mailto:lill.drost@skat.dk"]]; Line Haslev [[HYPERLINK "mailto:line.haslev@skat.dk"]]; Vagn L Larsen [[HYPERLINK "mailto:vagn.larsen@skat.dk"]]  
**Subject:** Fwd: Sv: Dividend tax payments fraud

Follow-up from my mail yesterday, greeting Anne.

Sent from my iPhone Start on

forwarded message:

Date: 17. Jun. 2015 at 10:30 AM 08.36.42 Cest

To: Anne Munksgaard <[[HYPERLINK "mailto:Anne.Munksgaard@Skat.dk"]]>

Topic: Sv: Dividend tax payments fraud

Kare Anne Munksgaard

Thank you for your email and as promised I will send bank statements for the period 16. December 15, 2014 - December 15, 2014 January 2015 in savel DKK as in Euro.

Besides that it appears that S. Shah (Sanjay) receives 7.8 million Euro, it appears that the four named realaimagents have received payments - Goal Taxback LIM, Syntax GIS Ltd, The TIM Partners and ACUPAY.

I can further inform you that Sanjay Shah's two partners are Matthew Stein and Adam Lagrosa - who were originally trained as accountants specialising in tax (at KPMG and/or E & Y) allegedly owning together a company called Agrius Management Ltd. - which, according to the information provided, has been responsible for the formation of a large number of the companies that have set up as "purchasers" of borsnoted shares, subsequently applied for the payment of withholding taxes, even if they were not owners of the shares.

Sanjay Shah, along with other companies that are likely to be involved in the circuitation of shares, allegedly own : Bl. a Solo Capital Dubai ltd and Solo V.S. Pension (fund), as well as Ganymede, Caymann Ltd, Leda Caymann ltd, Matis Caymann Ltd, Athena Equity Trading, Pallas Equity Trading and Pandia Equity Trading.

I hope this information will help to get a little more overview of this very special case. - Feel free to contact me by telephone to review the information I have provided, stating that I have a handwritten list of companies that have allegedly acted as fictitious owners of the shares, as the 4 - 5 realaimagenters have submitted the payments of contained exchange taxes.

I am on my way to a full-day meeting and have therefore continued tomorrow, but you are welcome to contact me by telephone during today so that we can arrange the further course.

SKSK00347300- 1

Yours sincerely

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Lawyer, Partner

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Original Message-----

From: Anne Munksgaard[HYPERLINK  
"mailto:Anne.Munks2aard@Skat.dk"] Sent: 16. June 20, 2015 -  
8:14PM "

Topic: Re: Dividend tax payments fraud

Karel

Thank you for your email, we are looking into it, greeting Anne

Munksgaard. Sent from my iPhone

16/06/2015 at 10:00 AM 14.45

wrote Kare Anne Munksgaard

With reference to our telephone conversation just now, I hereby inform skat by mail of a suspected fraud involving the payment of withholding dividend taxes in the order of up to DKK 500,000,000.

The fraud allegedly perishes through the exploitation of DBO between Denmark and Malaysia, through shell companies registered as resident on an o named Labuan. A greater number of companies (18?) Under the pretense of owning shares in Danish borsnoted shares, through a total of 4 foreign companies specializing in recovering withholding dividend taxes, SKAT has managed to pay the taxes. The fraud allegedly consists of "borrowed" shares circulating between a number of companies, all controlled by one or perhaps a total of three British citizens, but all of whom I believe live in Dubai.

**SKSK00347300-0002**

The main character is supposedly a mr. Sanjay Shah who owns solo capital concemen, which has companies in the UK and Dubai.

The four reclaim companies that submit forms to skat - and which must therefore appear on the list of those who request payment of dividend taxes are according to the information:

Goal Taxback Ltd, Tim Partners, acupay's, SEB Futures and SynTax GIS.

I have received bank statements from my client - who, for fear of repressive ier, wish to remain anonymous, which shows a small selection of transactions from the end of 2014 at the beginning of 2015, where several of the names I list above appear, with an indication of amounts, etc., and which relate to Denmark and Belgium.

I will send these tomorrow, however, when I return from London- I would ask that I also be considered as an anonymous notifier until the matter is clarified.

Regards

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Sent from my iPhone Kind regards

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